

Factors That Influence the Use of Accounting Information Systems

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ABSTRACT

The quality of the company's annual financial reports does not only depend on the company's personal factors but also on the effectiveness of the use of systems. From an economic point of view, the people of Sukawati are more involved in trading. Therefore, the existence of a village lending institution is necessary to support the business capital. This study aims to determine the effectiveness of applying accounting information systems. Village Bank is a village-owned financial institution that performs financial functions and manages the funds belonging to the village in the form of savings and loans. It sets out the goals for investigating the factors that influence the effectiveness of using accounting systems. The research approach uses a sampling approach that involves multiple linear regression evaluations and the use of random samples of interest. These survey patterns are staff using accounting data gadgets in credit status organizations in the Skawati district village. The results indicate that individual skills, user involvement, internal control, and organizational culture have positive effect to use Accounting Information Systems. This research is expected to strengthen the function of the accounting information system in order to avoid all forms of fraud through factors that have a significant effect on this research.

Keywords: Personal Capability, User Participation, Internal Controller and Organizational Culture, the Effectiveness of Accounting Information Systems

INTRODUCTION

Pandemic of COVID-19 scenario has made the position of facts era a first-rate requirement in assisting the overall performance of a company. Advances in information technology as one of the tools to support employee performance in carrying out their duties amid a pandemic situation with the implementation of restrictions on the number of workers and physical distancing in various company sectors. Determining the company's operating hours is also one of the problems, but some of these problems can be overcome by using information technology as a means of supporting the limitations caused by this pandemic. The application of information systems used in the company is also inseparable from information technology. Financial institutions that are currently also using technological developments such as accounting information systems is the village credit institution. According to the Empowerment Village Credit Institution in Bali, the Village Credit Institution is one of the financial institutions that has used accounting information systems in data processing and transactions.

One of the financial institutions that is currently also using technological developments such as accounting information systems is the LPD (Village Credit Institution). According to the LPLPD of Bali Province, the Village Credit Institution is one of the financial institutions that has used an accounting information system in processing data and transactions. One form of LPD support is providing facilities in the form of training and providing assistance to system users when facing problems related to the system. Currently many LPDs have advanced in managing their business by using information technology towards "Go Digital" so that what used to be a cost to run their business, is now a source of competitive advantage. So that the results of their efforts will increase, as well as funds for the development of Pekraman villages will also increase which can be realized in each Pekraman village. If positive conditions like this can be maintained, the existence of Village Credit Institutions is very important for Pekraman Village which in the future will be able to make Pekraman Village economically independent so that it is able to run the wheel of economic needs in carrying out its customary and cultural activities.

Assessment of the development of village credit institutions requires complete financial reports, therefore it is necessary to support an accounting information system with computerized information technology. All information in the financial reports is expected to be presented in a proper and accurate report form. The first level of review that is produced depends on the effective use the system. Currently, the researchers' observations, Sukawati village credit evaluation group is facing the effectiveness of the statistical accounting structure, which can be seen from various indicators, that is, the performance vulnerability of the financial leading machine. The transition from throughput to gradual response times, the statistics provided by machines are often misdirected, poor provider levels at least for expensive machines, machine operation can lead to data loss There is currently no flexibility available at the provider structure level due to loss of use machine efficiencies where assets are no longer guaranteed correctness and security. Personal Capability is an individual's competence gained through experience and participation in training or education that enhances readiness to use an accounting information system implemented by a financial institution (Utari, Sulindawati, & Julianto, 2018). Some differences in research findings related to individual skills, namely Utari, Sulindawati, & Julianto (2018), Puspitasari, Sudiyatno, Susilowati, & Efendi (2021), Bhagaskara and Damayanthi (2016) who stated that personal capabilities have positive impact to effectiveness of accounting system. However, results of this study contradict the results of research conducted by Ronaldi (2012) and

Ferdianti (2017) which state that personal capabilities have no effect to effectiveness of accounting system.

Personal Capability is a person's ability gained from experience and from education or training that has been attended so as to increase readiness in using accounting systems implemented by a financial institution (Utari, Sulindawati, & Julianto, 2018). Some differences in research results related to personal capabilities, namely the results of research by Utari, Sulindawati, & Julianto (2018), Puspitasari, Sudiyatno, Susilowati, & Efendi (2021), Bhagaskara and Damayanthi (2016) which state that personal capabilities have a positive effect to effectiveness of accounting system. However, that is different with the results by Ronaldi (2012) and Ferdianti (2017) which state that personal capabilities have no affect to effectiveness of accounting information systems.

Another variable is user participation in the design and development on information systems that how the users role is in the information system design process and what steps are taken to support and direct their contribution (Azhar, 2013). Internal controllers are no less important in realizing effect on the system. Supervisor's role is very much needed in process of implementation accounting system, to evaluate assessment the system and avoid errors in administrative information systems and financial accounting. Internal control is carried out to ensure that the targets and standards set out in the work plan are in line with the company's objectives.

Another variable to be investigated is organizational culture, where organizational culture can change as well when beliefs, attitudes, values, systems, and organizational structures change. However, organization culture is success factor in the successful implementation the systems (Claver, Llopis, Reyes González, & Gasco, 2001). Based on the above description, researchers are interested in studying the factors affect the effectiveness to use accounting information systems.

LITERATURE REVIEW

Technology of Technology Acceptance Model (TAM)

Technology Acceptance Model is a theory that was created to help users understand and use an information technology (Jogiyanto, 2013). This model makes the attitude and behavior of the user factor with two factors, namely usability and ease of use in operating a technology. Ease of use and usability are the two most important things we learned TAM. The relevance of TAM theory to this study is its emphasis on the ease of use of technology for particular individuals and the benefits that the use of information technology brings to particular individuals, which are closely related to improved management of the financial system. It is related to the business success of the business.

TAM uses TRA (Theory of Reaction Action) which is used to see how the level of adoption of respondents in receiving information technology. TAM emphasizes the users perception of "how useful is the system for me" and "how easy is this system to use" are two strong factors influencing acceptance of technology and are fundamental determinants of user acceptance. This model places the attitude factor and each users behavior with two variables, namely usefulness and ease of use. Ease of use and usability are two characteristics that have been studied in-depth because they are the main things in the Technology Acceptance Model (TAM). Technology acceptance by users is determined by two types of motivation, namely intrinsic motivation, and extrinsic motivation. Intrinsic motivation arises because of the expectations felt by the individual himself from the results of interacting with an information technology system application. Meanwhile, extrinsic

motivation arises because there are expectations for the use of certain information technology system applications received from outside, namely awards because their performance increases (Jogiyanto, 2013). The link between TAM theory and research conducted by the author is to analyze and understand the factors that influence the acceptance of computer technology, explain, and estimate user acceptance of an information system and provide a theoretical basis that influences acceptance of a technology in an organization.

This model places the attitude factor and each user's behavior with two variables, namely usefulness and ease of use. Ease of use and usability are two characteristics that have been studied in depth because they are the main things in the Technology Acceptance Model (TAM). The TAM concept offers a theory as a basis for studying and understanding user behavior in receiving and using information systems. It is hoped that the expansion of the TAM concept will help predict a person's attitude and acceptance of technology and can provide the necessary basic information about the factors that drive the individual's attitude (Jogiyanto, 2013: 63). The link between TAM theory and research conducted by the author is to analyze and understand the factors that influence the acceptance of computer technology, explain and estimate user acceptance of an information system and provide a theoretical basis that influences acceptance of a technology in an organization.

Effectiveness of Accounting Information Systems

According to Puspitasari, Sudiyatno, Susilowati, & Efendi (2021) effectiveness is the use of resources, facilities and infrastructure in a certain amount that is consciously predetermined to produce a number of goods or services for the activities it carries out. Effectiveness shows success in terms of whether or not the goals that have been set are achieved. In general, an effective system is defined as a system that can provide added value to the company. Therefore an effective system must be able to provide a positive influence on the behavior of the wearer. The effectiveness of an accounting information system is a measure that shows the extent to which the target set of resources is set to collect, process and store electronic data, then convert it into useful information and provide the required formal reports (Lestari, Wahyuni, & Yuniarta, 2017). Utami, Purnamawati, and Darmawan (2015) as cited in Ernawatiningsih and Kepramareni (2019) stated that that the effectiveness of accounting information systems is an illustration of achievement target of a resource that is used to collect, process and store electronic data later converted into useful information to present quality and timely reports.

The indicators of the effectiveness of the Accounting Information System according to Puspitasari, Sudiyatno, Susilowati, & Efendi (2021), namely: Information quality (information quality), related to information system output. Information quality is measured in terms of accuracy, timeliness, completeness, relevance, and consistency. Its individual impact is measured in terms of decision-making, work effectiveness and quality of work. System quality (system quality), related to the quality of the information system used. System quality is measured in terms of ease of use, functionality, reliability, flexibility, data quality, integrity, and its important role in an organization. Individual impact can be measured as the quality of the work environment and work performance. Service quality, related to the ability of the system to meet the needs of its users. There are several dimensions related to service quality, namely tangibles, reliability, responsiveness, assurance, and empathy. Tangibles, namely the physical form of services in the form of facilities or equipment used. Reliability, which is related to the reliability of information systems. Responsiveness, related to the readiness of employees to provide services needed by users. Assurance, namely assurance that employees have the knowledge and ability to do their job well and empathy, namely

giving genuine attention to users by understanding the needs of specific users. System use (system users), related to users of information systems by users. System usage is measured as frequency of use, time of use, number of accesses, usage patterns, and performance decision making. User satisfaction (usage satisfaction), related to the level of satisfaction of information system users with the system and the resulting output. Net benefits (net benefits), related to the advantages of the existence and use of accounting information systems.

Personal Capability

Good personal capability or technical ability of users will encourage users to use accounting information systems, so that the performance of accounting information systems is higher. Information system personnel who have good technical skills obtained from education or from experience using the system will increase satisfaction in running accounting information systems (Dewi, Purnamawati, & Sinarwati, 2016). The effectiveness of accounting information systems will increase if personal capability can understand, use and apply a technology to become useful information for decision making in an organization or company.

Users Participation

User participation has been considered as an important factor influencing the success or failure of information system development. Participation in the development of information systems will have a positive impact on the organization and provide economic benefits. Participation of users of information systems in the form of user responses greatly influences the successful use of information systems. The influence of the participation of users who are usually called employees or personnel determines the success of implementing an accounting information system in a company (Lestari et al., 2017). There is a positive relationship between user involvement in the process of developing and implementing information systems on the effectiveness of accounting information systems. The more often the involvement or participation of users in the process of developing and implementing information systems, the better the information produced will be so that the effectiveness of the accounting information system will increase.

Internal Controller

Supervision of the management of financial institutions is necessary in order to avoid errors in the administration and accounting information system of financial accounting. Errors in this administration can be fatal for financial institutions because they can cause losses. If the supervisor finds an error, it is necessary to discuss it with the management to take action. LPD internal supervision is carried out to ensure that the targets and standards contained in the work plan go according to plan (Lestari et al., 2017). The form of supervision and inspection in financial institutions can be referred to as internal audit activities. Internal audit is carried out by internal auditors. Internal audit is carried out through the establishment of a supervisory body (Kumaat, 2011). The function of internal auditors in LPDs is carried out by the oversight body. The supervisor's role is very much needed in supervising and checking the accounting information system that has been carried out by the management, whether it is in accordance with the work plan or outside the work plan. The supervisory body has the main function of supervising and seeing whether the established policies and procedures have been complied with, determining whether or not the safeguarding of company assets is good, overseeing the efficiency and effectiveness of systems and procedures for company activities, and overseeing the reliability of information produced by the LPD.

The role of internal auditors in a company plays an important role in examining the information system used by the company. If the company wants to continue to exist and be able to compete with other companies, then the company needs to run the right information system Utari, Sulindawati, & Julianto (2018). Because the right information system will help management policies plan programs and carry out the company's operational activities, so that it can achieve the company's operational goals. At the LPD, internal auditors are referred to as internal supervisors whose job is to oversee the operational performance of the LPD. The higher the role of internal auditors and supervisors, the higher the level of effectiveness of the accounting information system in the company.

The Influence of Personal Capability to Use Accounting Information Systems

Using accounting systems increases along with individual's ability to understand, use, and apply technology to obtain information that helps organizations or companies make decisions. Lisnawati, Wahyuni, and Julianto (2017), Utari, Sulindawati, & Julianto (2018) and Dewi et. al. (2016) found that personal capability has positive impact on the use the systems. There is a positive correlation between an individual's accounting system skills and their use of accounting systems, so that the more proficient an individual is, the higher the use of accounting information systems in an organization. The first hypothesis for this study, based on theory and results from previous studies, is:

H₁: Personal Capability has positive effect to use accounting information systems

Influence Information System Users Participation to Use Accounting Information Systems

Participation users in the form user responses have significant influence on success of information system utilization. The more frequently the users are involved or involved in process of developing and implementing information systems, the more information they produce and the more they use the systems. Another research results by Dewi et. al. (2016), Pardani and Damayanthi (2017), Lestari et al. (2017), Utari, Sulindawati, & Julianto (2018) We have found that user participation has a positive impact to use the system. The more user participation in use the system applications, more effective the system within the enterprise. The second hypothesis for this study, based on theory and results from previous studies, is:

H₂: User participation of information system users has positive effect to use accounting information systems

Influence of the Internal Controller to Use Accounting Information Systems

Internal audit in company plays an important role in auditing information systems used by companies. If a company wants to survive and compete with other companies, it must operate a proper information system. A good information system is to support management policies to plan programs and carry out company operational activities to achieve company operational goals. In a village credit institution, the internal auditor is called an internal auditor and his job is to oversee the operational performance of the village credit institution. Lestari et al. (2017), Utari, Sulindawati, & Julianto (2018) found that internal control have positive impact to use systems. The higher role of auditor and internal supervisor, the higher using the systems in a company. The third hypothesis for this study, based on theory and results from previous studies, is:

H₃: The internal controller has positive effect to use the accounting information systems

Influence of Organization culture to Use of Accounting Information Systems

Robbins (2003) describes organizational culture is a system of values maintained and applied by members that distinguishes it from other organizations. The result is positive

relationship between organizational culture and use of information systems, and some organizations can easily adopt new technologies which tend to use information systems more effectively (Soedjono, 2005). The result is in line with research published by Dwitrayani, Widanaputra, & Putri (2017), Aldegis (2018), and Ha (2020) found that organizational culture has a positive influence to use the systems. The better organizational culture in a company, is greater to use the system in company. The third hypothesis for this study, based on theory and results from previous studies, is:

H₄: Organization culture has positive effect to use accounting information systems

RESEARCH METHOD

The method and research design in this research is quantitative research. The dependent variable in this research is the effectiveness of accounting information systems with their independent variables, personal capability, user participation, internal controllers, and organizational culture. Data were obtained by distributing questionnaires and analyzed using multiple linear regression analysis techniques with the help of SPSS 23 software. Sukawati District has 33 LPDs spread across several areas that are the object of research, and from these 33 LPDs a sample will be taken with the sampling criteria using purposive sampling, namely sampling based on certain criteria. The criteria used are only employees at LPD in Sukawati District who use accounting information systems in completing their work. Therefore, the total sample of this study is 105 LPD employees in Sukawati District who use an accounting information system.

RESULT

Research Instrument Testing

The results of the validity and reliability tests carried out on research instruments with the help of the SPSS Version 23.0 for Windows program are as follows: all variables have a Pearson Product Moment value above 0.30, thus all these instruments are valid, and all variables have an Alpha coefficient value Cronbach is above 0.7, thus all these instruments are reliable, so they are worthy of being used as research instruments.

Classic Assumption Test

The classical assumption test is carried out before testing the hypothesis. After carrying out the classical assumption test, it can be seen that the research data has passed the normality, multicollinearity, and heteroscedasticity tests.

Multiple Regression Analysis Result

The purpose of multiple regression analysis is to determine the effect of independent variables on the dependent variable. The software used to analyze data in this study uses SPSS (Statistical Program for Social Science) version 23.0. Following are the results presented in Table 1:

Table 1. Multiple Regression Analysis Result

Model	Regression Coefficient	Significance Value
Personal Capability	0,43	0,000
Users Participation	0,224	0,007
Internal Controller	0,220	0,002
Organization culture	0,102	0,01

Source: Processed Data (2023)

Table 1 shows the following results:

The effect of Personal Capability to use accounting information systems has significant value ($0.000 < 0.05$). It means personal capability has positive effect to use accounting systems, H1 accepted. This means that the higher the level of personal capability, the higher the level of effectiveness of accounting information systems within the company due to a positive relationship between personal capability of accounting information systems and the effectiveness of accounting information systems. Good personal capability or technical ability of users will encourage users to use accounting information systems, so that the performance of accounting information systems is higher.

Users participation to use of accounting information systems obtained significant value ($0.007 < 0.05$). It means that users participation has positive effect to use accounting systems, H2 accepted. This means that the higher the level of user participation in the application of accounting information systems, the higher the level of effectiveness of accounting information systems. User participation has been considered as an important factor influencing the success or failure of information system development. Participation in the development of information systems will have a positive impact on the organization and provide economic benefits. Participation of users of information systems in the form of user responses greatly influences the successful use of information systems.

Internal Controller has significant value ($0.002 < 0.05$), it means that the Internal controller has positive effect to use accounting systems, H3 accepted. This means that the higher the role of auditors and internal supervisors, the higher the level of effectiveness of the accounting information system. The role of internal auditors in a company plays an important role in examining the information system used by the company. If the company wants to continue to exist and be able to compete with other companies, then the company needs to run the right information system.

Organizational culture has significant value ($0.010 < 0.05$), it means that organizational culture has positive effect to use accounting systems, H4 accepted. This means organizational culture has a positive influence on the success of the development of new information systems whose culture supports the organization, which means that the more organizational culture is attached to employees, the more enthusiastic employees will be in doing work with the help of the system so that it will increase the effectiveness of the accounting information system used.

F Test

The results of the F test can be seen in Table 2 below:

Table 2. F Test

Model		Sum of Squares	Df	Mean Square	F	Sig.
1	Regression	526.361	4	131.590	64.456	.000 ^b
	Residual	204.154	100	2.042		
	Total	730.514	104			

Source: Processed Data (2023)

Based on the results of the F test in Table 2, the calculated F value is 64,456 with a significance of 0.000. Because the significance is less than 0.05, it can be concluded that personal capability, participation of information system users, the role of internal supervisors, and organizational culture simultaneously influence the effectiveness of accounting information systems at LPDs in Sukawati District, so that the regression model is feasible to use or the model regression fit with data.

Determination Analysis

The results of the determination analysis can be seen in Table 3 below:

Table 3. Determination Analysis Result

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.849 ^a	.721	.709	1.42882

Source: Processed Data (2023)

Based on the results of the determination analysis in Table 3, an Ajusted R Square value of 70.9% is obtained, which means that the effectiveness of the accounting information system at LPDs in Sukawati District has been able to be explained by personal capability, participation of information system users, the role of internal supervisors, and organizational culture of 70 .9%, while the remaining 29.1% is explained by other variables outside this research model.

DISCUSSION

Influence of Personal Capability to Use Accounting Information Systems

Results of t-test analysis concluded that individual performance has positive impact to use accounting information systems at credit institution in Sukawati, H1 accepted. In other words, the higher the individual's competence, the greater the use the systems. This means that the higher the level of personal capability, the higher the level of effectiveness of accounting information systems within the company due to a positive relationship between personal capability of accounting information systems and the effectiveness of accounting information systems. Good personal capability or technical ability of users will encourage users to use accounting information systems, so that the performance of accounting information systems is higher. Information system personnel who have good technical skills obtained from education or from experience using the system will increase satisfaction in running accounting information systems. The effectiveness of accounting information systems will increase if personal capability can understand, use, and apply a technology to become useful information for decision making in an organization or company. The results are consistent with Lisnawati et al. (2017), Utari, Sulindawati, & Julianto (2018) and Dewi et. al. (2016) show that individual performance positively influences to use accounting isystems.

Influence Users Participation to Use Accounting Information Systems

Results t-test analysis show that user's participation has a positive impact to use the system, H2 accepted. This means that the higher the level of user participation in the application of accounting information systems, the higher the level of effectiveness of accounting information systems. User participation has been considered as an important factor influencing the success or failure of information system development. Participation in the development of information systems will have a positive impact on the organization and provide economic benefits. Participation of users of information systems in the form of user responses greatly influences the successful use of information systems. The influence of the participation of users who are usually called employees or personnel determines the success of implementing an accounting information system in a company. There is a positive relationship between user involvement in the process of developing and implementing information systems on the effectiveness of accounting information systems. The more often the involvement or participation of users in the process of developing and implementing information systems, the better the information produced will be so that the effectiveness of the accounting information system will increase. It means that more users are involved the process of developing and implementing the systems, or more often they are involved, the better the information they produce, and therefore the greater the use the systems. Results in line with Utari, Sulindawati, & Julianto (2018) and Lisnawati et al. (2017) stated users participation has positive impact to use accounting systems.

Influence Internal Controller to Use Accounting Information Systems

Results t-test analysis showed that internal controller has positive impact to use the system, H3 accepted. It means that higher role of auditors and internal regulators, the higher the utilization the systems. This means that the higher the role of auditors and internal supervisors, the higher the level of effectiveness of the accounting information system. The role of internal auditors in a company plays an important role in examining the information system used by the company. If the company wants to continue to exist and be able to compete with other companies, then the company needs to run the right information system. Because the right information system will help management policies plan programs and carry out the company's operational activities, so that it can achieve the company's operational goals. This study is consistent with the findings of Lestari et al. (2017), Utari, Sulindawati, & Julianto (2018) found that internal controls have positive impact to use the systems.

Influence organization culture to Use Accounting Information Systems

Results t-test analysis concluded organizational culture has positive impact to use the systems, H4 accepted. This means organizational culture has a positive influence on the success of the development of new information systems whose culture supports the organization, which means that the more organizational culture is attached to employees, the more enthusiastic employees will be in doing work with the help of the system so that it will increase the effectiveness of the accounting information system used. This means that the greater influence organizational culture on employee performance, greater the utilization systems. The result is consistent with that by Dwitrayani, Widanaputra, & Putri (2017), Aldegis (2018), and Ha (2020) found that organizational culture positively influences to use of accounting systems.

CONCLUSION

Conclusions in this research are Personal capability has a positive impact to use Accounting System in the LPD Sukawati. This means that the higher the level of personal capability, the

higher the level of effectiveness of accounting information systems within the company due to a positive relationship between personal capability of accounting information systems and the effectiveness of accounting information systems. Good personal capability or technical ability of users will encourage users to use accounting information systems, so that the performance of accounting information systems is higher. Information system personnel who have good technical skills obtained from education or from experience using the system will increase satisfaction in running accounting information systems. The effectiveness of accounting information systems will increase if personal capability can understand, use, and apply a technology to become useful information for decision making in an organization or company.

Users participation has positive impact to use Accounting System in LPD Sukawati. This means that the higher the level of user participation in the application of accounting information systems, the higher the level of effectiveness of accounting information systems. User participation has been considered as an important factor influencing the success or failure of information system development. Participation in the development of information systems will have a positive impact on the organization and provide economic benefits. Participation of users of information systems in the form of user responses greatly influences the successful use of information systems. The influence of the participation of users who are usually called employees or personnel determines the success of implementing an accounting information system in a company. There is a positive relationship between user involvement in the process of developing and implementing information systems on the effectiveness of accounting information systems. The more often the involvement or participation of users in the process of developing and implementing information systems, the better the information produced will be so that the effectiveness of the accounting information system will increase.

Internal controller has positive impact to use Accounting System in LPD Sukawati. It means that higher role of auditors and internal regulators, the higher the utilization the systems. This means that the higher the role of auditors and internal supervisors, the higher the level of effectiveness of the accounting information system. The role of internal auditors in a company plays an important role in examining the information system used by the company. If the company wants to continue to exist and be able to compete with other companies, then the company needs to run the right information system. Because the right information system will help management policies plan programs and carry out the company's operational activities, so that it can achieve the company's operational goals.

Organizational culture has positive impact to use accounting system in LPD Sukawati. This means organizational culture has a positive influence on the success of the development of new information systems whose culture supports the organization, which means that the more organizational culture is attached to employees, the more enthusiastic employees will be in doing work with the help of the system so that it will increase the effectiveness of the accounting information system used. This means that the greater influence organizational culture on employee performance, greater the utilization systems.

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DECLARATION OF CONFLICTING INTERESTS

I have no declare under financial, general, and institutional competing interests.

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